



# Special Notice

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## STATE BOARD OF EQUALIZATION

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Sacramento  
California 95814

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Taxpayers' Rights  
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## TAX RELIEF FOR BUSINESS OWNERS FOLLOWING HURRICANE RITA

The Board of Equalization announced today that emergency tax relief is available for business owners and fee payers directly affected by the aftermath of Hurricane Rita in the states of Louisiana and Texas.

### EXTENSION FOR FILING RETURNS

Special relief in the form of a one-month extension of time to file and pay taxes or fees is available in all of the following Board administered programs:

Sales and use taxes, gasoline tax, use fuel tax, alcohol beverage taxes, cigarette and tobacco products taxes, jet fuel tax, diesel fuel tax, interstate user tax, timber yield tax, integrated waste management fee, California tire fee, occupational lead poisoning prevention fee, underground storage tank maintenance fee, oil spill response, prevention and administration fees, energy resources surcharge, emergency telephone users surcharges, natural gas surcharge, ballast water fee, electronic waste recycling fee, water rights fees and hazardous waste fees.

This relief is afforded to any taxpayer or fee payer who was afflicted by the devastating effects of Hurricane Rita in the states of Louisiana and Texas, and who as a result cannot meet tax filing and payment deadlines. The Board has also extended the deadline for filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies. Taxpayers and fee payers must include with their return, a statement signed under penalty of perjury, stating the cause for the late filing.

### RELIEF OF INTEREST AND PENALTIES

Relief from interest and penalties may be provided for those persons who are unable to file their returns and pay taxes and fees due in a timely manner. This relief may be provided in the following programs:

Sales and use taxes, gasoline tax, use fuel tax, alcoholic beverage taxes, cigarette and tobacco products taxes, jet fuel tax, diesel fuel tax, interstate user tax, timber yield tax, insurance tax, integrated waste management fee, California tire fee, childhood lead poisoning prevention fee, occupational lead poisoning prevention fee, underground storage tank maintenance fee, oil spill response, prevention and administration fees, energy resources surcharge, emergency telephone users surcharge, natural gas surcharge, ballast water fee, electronic waste recycling fee, water rights fees and hazardous waste fees.

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Taxpayers and fee payers must include with their returns, a statement signed under penalty of perjury, stating the cause for the late filing. Relief from penalties, but not interest, is also available with respect to the tire-recycling fee, and the natural gas surcharge. Fee payers must send their returns, along with a statement signed under penalty of perjury, stating the cause for late filing.

**Please note the relief program for interstate user tax under International Fuel Tax Agreement (IFTA) applies to California tax only. To waive interest and penalties for another jurisdiction, the Board of Equalization must receive written approval from the other jurisdiction.** For information regarding IFTA, please call the Fuel Taxes Division at **916-322-9669** or **800-400-7115** and follow the prompts to Fuel Taxes.

The Board has several forms that may be of assistance. BOE 468, *Request for Extension*, and BOE-27, *Penalty and Interest Relief for Disaster Victims*, are both on the Internet as fill-in forms. You may download these forms by visiting the Board's website at [www.boe.ca.gov/sutax/staxformsn.htm](http://www.boe.ca.gov/sutax/staxformsn.htm), or to request copies by calling our Information Center at **800-400-7115**.

**COPIES OF BOARD OF EQUALIZATION TAX RECORDS AVAILABLE**

Business owners and fee payers needing to obtain copies of Board of Equalization tax records will be able to receive replacements free of charge. To obtain copies of critically needed tax records on file with the Board, including prior tax returns filed with the Board, copies of audits, and permit application forms, please call our Taxpayer Records Request Center at **916-322-4365**.

The entire staff of California's State Board of Equalization extends its deepest sympathies to all those affected by this disaster.

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